

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN THE MATTER:

RAFAEL ANTONIO ROSA
MARIA DEL CARMEN VELAZQUEZ
ESCOBAR

Debtor(s)

Case No. 10-08011 BKT
Chapter 13

ANSWER TO DEBTORS OBJECTION TO CLAIM 1 FILED BY CRIM

TO THE HONORABLE COURT:

Comes now secured creditor Municipal Revenue Collection Center, known in Spanish as Centro de Recaudación de Ingresos Municipales (“CRIM” by its Spanish acronym) through the undersigned counselor and respectfully state and pray :

1. That CRIM filed claim # 1 as secured creditor for prepetition real property taxes owed by debtors on a real estate property located at Barrio Garrochales, Arecibo, PR with cadaster number 032-017-327-10-000 that according to CRIM’s records belong to debtors. The basis for CRIM’s security are statutory liens under article 3.30 of The Municipal Property Tax Act of 1991, 21 PRLA 5080, and article 200 of the PR Mortgage Act, 30 PRLA 2651.
2. Debtors have objected claim # 1 (docket 22) stating that they are not indebted to CRIM because they were granted real property tax exemption on the property from February 20th, 2003 to present.
3. According to CRIM’s records although debtors bought the property on May 18, 2001 it was not until Nov 14, 2007 they notified CRIM of the change of ownership on the

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property therefore CRIM granted them real property tax exemption starting fiscal year 2008-2009. On October 18, 2010 debtors requested retroactive real property tax exemption on the property but never submitted all the documents required by CRIM to consider their request according to its rulings, therefore for the reasons above stated debtors owe CRIM the amount claimed therefore their objection to CRIM claim #1 must be denied.

Wherefore, it is requested from this Honorable Court for the reasons above stated to deny debtor's objection to claim # 1 filed by CRIM.

CERTIFICATE OF SERVICE

I hereby certify that on November 23, 2010, I electronically filed the foregoing with the Clerk of the Court using CM/ECF System which will send notifications of such filing to the following:

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and I hereby certify that I have mailed by United States Postal Service the document to the following non CM/ECF participants:

Rafael A Mercado Rosa & Maria del Carmen Velazquez Escobar, Parcelas Imbery, Ave Los Rosales 131, Barceloneta, P.R. 00617
In San Juan, Puerto Rico, November 23, 2010.

/s/ Manuel Maldonado Soler
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